IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE SEVENTEENTH DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE SRI JUSTICE MH.S.ANSARI

AND

THE HON'BLE SRI JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 23526 of 2004

Between:

M/S.Vijayawada Offset Printers, Labbipeta, Vijayawada, represented by its Managing Partner P.Kishore Babu

..... PETITIONER

AND

1. Additional Commissioner (CT) (Legal), O/o.Commissioner of Commercial Taxes, Nampally, Hyderabad
2. The Deputy Commissioner (C.T.) No.II Division, Vijayawada
3. Commercial Tax Officer, Benz Circle, Vijayawada.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of Mandamus declaring the action of the 1st respondent in rejecting to grant stay without considering the material placed before him and providing any opportunity to the petitioner for producing further evidence if any required as arbitrary, unjustified and grant stay of collection of disputed taxes of Rs.40,484/-, Rs.16,937/- and Rs.2,26,222/- for the years 1997-98, 1998-99 and 2000-2001 respectively pending disposal of the appeals by the Sales Tax Appellate Tribunal by setting aside the order of the 1st respondent, dated 11.10.2004.

Counsel for the petitioner: P.Girish Kumar

Counsel for the respondents: G.P.for Commercial Taxes.

The Court made the following :

O R D E R: (PER MHSA.J)

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Having heard the learned counsel for respective parties, instant writ petition is disposed of with a direction upon the petitioner to deposit 50% of the disputed tax within four weeks from date and upon compliance there with, the appeals pending before the Sales Tax Appellate Tribunal for the assessment years 1997-1998, 1998-1999 and 2000-2001 shall be heard on merits and disposed of in accordance with law. No costs.

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MH.S.ANSARI.J

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T.CH.SURYA RAO.J

17.12.2004

Communicate copy by 20.12.2004

B/o

tjs

ASSISTANT REGISTRAR

To

1Additional Commissioner (CT) (Legal), O/o.Commissioner of Commercial Taxes, Nampally, Hyderabad

2.The Deputy Commissioner (C.T.) No.II Division, Vijayawada

3.Commercial Tax Officer, Benz Circle, Vijayawada.

4. 2 CCs to the G.P. for Commercial Taxes, High Court of A.P., Hyderabad (OUT)

5. 2 C.D.Copies.